

STATE AUDITOR'S OFFICE

LEAVE INTERPRETATION 97-02A¹

TO: Human Resources Directors
DATE: October 22, 1996
SUBJECT: In what increments may a state employee contribute accrued sick leave to a sick leave pool?

Question:

In what increments may a state employee contribute accrued sick leave to a sick leave pool?

Answer:

A full-time state employee who elects to contribute accrued sick leave to an agency's sick leave pool must do so in increments of eight hours, with the exception of a retiring state employee who may contribute accrued sick leave in increments of fewer than eight hours.

Texas Government Code, Section 661.003 provides, in part:

- (a) An employee may contribute one or more *days* of the employee's accrued sick leave. (Emphasis added.)
- (c) A retiring employee may designate the number of the retiring employee's accrued sick leave hours to be used for retirement credit and the number of the retiring employee's accrued sick leave *hours* to be donated on retirement to the sick leave pool. (Emphasis added.)

The most logical reading of these provisions is that "days" refers to an eight-hour work day, while "hours" refers to any hourly fraction of a work day. Texas Government Code, Section 658.005 (a), states that the normal office hours for a state agency are from 8 a.m. to 5 p.m., Monday through Friday. Those hours are the regular working hours for a full-time employee. Although a full-time employee may work a nonstandard work week, we believe that a full-time employee's work day is eight hours for the purposes of this statute.

However, part-time employees should be allowed to contribute accrued sick leave on a proportionate basis because their work day and leave accruals are proportional to a full-time employee's (for example, an employee who works 20 hours per week may contribute accrued sick leave in increments of four hours).

¹ This is an updated version of this State Auditor's Office Leave Interpretation. It was updated in 2011 to primarily reflect statutory changes. The previous version can be found at http://www.hr.sao.state.tx.us/Statutes/LI97-02a_old.html